

NASSAU COUNTY ASSESSMENT REVIEW COMMISSION

Response to Request for Information -- Instructions for Form AR 20 (2006-07)

Purpose of form: The AR 20 is an optional cover page and checklist, which you may use to expedite the submission of subject-property information for commercial properties in response to requests from ARC – the Assessment Review Commission. It also incorporates the questions from part C of form AR 2. The answers to these questions are required as part of your response to ARC’s standard request for information.

Schedule of information due dates: ARC has sent you and will periodically update a list of information due dates and associated conference dates. Send the complete package of information for each case as early as possible before the due date. Use the AR 20 and these instructions to make sure the package is complete. **Do not send incomplete information.**

Duplicate filings: If there are multiple applications for correction for the current year, all but one must be withdrawn before a settlement will be approved. You may submit a letter withdrawing your application or you may arrange to have the other firms send letters to ARC.

Economic Unit Identification

Section, Block, Lot, Lot Suffix: These numbers and letters, which identify the property on the county tax maps, appear on the assessment disclosure notice and tax bill. In some places they may be shown as one long number; you may list it that way. The lot suffix is the last digit in the parcel number and is usually 0, A or B; except for condominiums where it is always U.

If the tax bill lists several lots that are part of a *lot grouping*, list only the first lot.

If the property consists of two or more separately assessed lots, where there are separate tax bills for each lot, list all of the lots in numerical order. All of your answers to the questions on the form and other information that you provide about the property must be accurate for the entire property described by the lots listed.

ARC economic unit number: This number appears under the heading “EUN” on ARC’s information request and conference schedule. ARC assigns an EUN to every protested lot. Tax lots that are used as a single economic unit are assigned the same number. Look at the schedule to see which lots ARC has grouped together under the same EUN. If the list includes all of the appropriate lots and no others, list the EUN on the AR 20. If ARC’s list omits some of the related lots or includes lots that are not owned and used in conjunction with the main lot, list ARC’s EUN for the main lot but also check the box to advise ARC that your list is not the same as ARC’s.

ARC conference date: Refer to the date on the schedule that has been sent to you. If no conference date was specified on the schedule, write “n/a”. If you have provided all required information, including requested assessments, you may waive the conference by checking the box.

Taxpayer-applicant’s name: Write the full name of the owner of record or other individual or entity responsible for payment of the tax.

Form: Check the appropriate box describing the type of applicant. A publicly traded corporation has shares that are listed on an exchange or regularly traded over the counter.

Relation to property: Check the appropriate choice and, if “Other” describe the relationship.

Property owners: List the names of the owners of record other than the applicant.

Requested Assessments

The requests should be consistent with the analysis that will be presented at the conference. This information is provided only to facilitate the work of the Assessment Review Commission. The County will not deem it an admission against the taxpayer's interest. For each year, or range of years, for which a reduction is requested, state the original assessed value and the requested assessed value. You may also state the requested reduction in assessed value.

Contact Information

List the name of your law firm and the name of an individual to be contacted by ARC if there are questions about the information. Always provide a telephone number. Fax and e-mail are optional. Also list your firm's Nassau County number if one has been assigned.

Property Information

These are the questions from form AR 2, part C. Answer the questions from information supplied to you by the applicant. Do not restate information from the County's assessment records or other public records unless you know them to be accurate. If the question calls for a yes or no answer, you must clearly check only one choice. The questions apply to the entire property that is described by the tax lots listed.

Year acquired: The year in which the taxpayer purchased or leased the property. If the sale is within the years under review or preceding two years, attach a copy of the contract of sale and closing statement.

Price: The amount paid for the property, including both cash and borrowed funds. If the taxpayer is a lessee, leave this blank unless there was a payment for assignment of the leasehold or a lump sum initial payment.

Was this an arms-length sale? Answer Yes if no person or entity on either side of the transactions is connected to a person or entity on the other, either by a family or business relationship. If there is such a connection, answer No.

Year built: The approximate year in which the original main structure was built.

Is the property offered for sale or under contract? Answer Yes if it is listed with a broker or has been advertised for sale during the past year or if there is a pending contract of sale. If so, list the asking or contract price. If there is a listing agreement with a broker or signed contract of sale, attach a copy.

Has any construction or alteration been started or completed in the past 3 years? Answer Yes if there has been any new construction or structural alterations that require a permit, or if the owner has applied for a permit. Attach a schedule of the costs of the work as of the most recent January 2, including financing, architect's fees, insurance and permits, but excluding land acquisition costs. If there is a construction loan, most of this information may be provided by attaching a copy of the certification to draw down the loan closest in time to January 2. Also attach a copy of the permit application or, if completed, the new certificate of occupancy.

Cost as of January 2. Specify the total cost of any incomplete construction or construction completed within the past 3 years. Include all costs other than land acquisition costs. Include costs incurred as of the January 2 in the year in which the application is made.

Has the rentable floor area been expanded? Answer Yes if, during the applicant's possession of the property, there was construction work done which built a new structure on the property, expanded the size of the existing structures or converted areas that were not originally rentable space. Rentable space is enclosed floor area that may be used for apartments, offices, stores, manufacturing, storage or other uses for which the building may be occupied. It includes lobbies and common hallways, space used by the

owner for his or her business or residence, and space that is vacant but available for use. It does not include parking, loading platforms, or space usable only for operation of the building, such as a boiler room.

Is part of the property rented or offered for rent? Answer Yes if all or part of the property is rented or offered for rent by the owner or lessee. Answer No if the property is occupied exclusively by the owner or related entities or individuals. Answer No if the applicant-taxpayer, and any related individuals or entities, lease and occupy the entire property, but answer Yes if the applicant-lessee sublets space to other, unrelated occupants.

Approximate number of commercial tenants: Indicate the number of tenants of each type as of January of the current year. A commercial tenant is any entity or individual that occupies space for rent, other than a residential tenant or an entity or individual related to the applicant-taxpayer. Include month-to-month tenants and those without a written lease.

Is any commercial space leased for a term of a year or more? Answer Yes if any commercial tenant has such a lease.

Number of new leases in past 3 years: A new lease is one with a new tenant or with a tenant whose prior lease had expired and had no remaining options for renewal at a fixed amount.

Is the property used by the taxpayer's family or business? Answer Yes if any part of the property is occupied by the taxpayer-applicant or by a family member or a business owned by the applicant or applicant's family. Include space used as a residence or office or for an industrial, storage or other commercial use. Do not include space used to maintain the property, such as a rental office or boiler room.

Describe use by taxpayer, including any trade names: If the answer to the previous question is Yes, briefly describe the use. For example: "2,000 sq. ft. of industrial space by related carpet cleaning firm d/b/a Clean-Sweep."

Is there a plan of correction of environmental contamination? If the owner or other taxpayer has hired consultants to recommend a plan to cure contamination, attach a copy of the report. Indicate which work has been completed. Attach contractor's estimates for the work that the owner plans to do but has not yet done. Indicate approximately when the work will be done.

Structural defects or code violations? Provide the same type of information as for environmental clean up if the building has deficiencies that must be corrected to comply with the local building code or to preserve its ability to serve for its current use. Include the need to replace major mechanical systems if the owner has definite plans for such work.

Has new or additional mortgage debt been placed on the property during the past 3 years? If yes, answer the questions about the terms of the loan and attach a copy of the bond and note. The total debt is the outstanding balance of all mortgages and other liens as of the date the debt was placed on the property. The term is the number of months before the loan is to be fully repaid. The rate is the annual interest rate. If the rate is variable, state the rate at the time the loan was issued.

Other facts: Use this space or an attachment to provide more details to any of your answers or other relevant factual information.

Pending assessment review proceedings. If there are pending assessment review proceedings for village or city assessments, list the final roll years, calendar number and last resolution of proceedings.

Most recent resolution: List the last final roll year of the settlement and corrected assessed valuation.

List of Attachments

Check off the documents supplied at this time and describe the years or period of time covered where applicable. The following is a description of the requested documentation:

1. Provide a copy of the original **authorization** to file the application for correction for the current year. If the property has changed hands since the most recent application for correction was filed, and the new taxpayer has retained your firm, also provide an original authorization from the new taxpayer.
2. Check this box only if you provide the answers to the ***Property Information questions*** in a separate attachment. Do not check it if the answers are provided form AR 20. The answers to these questions are required for all commercial properties.
3. For **fully owner-occupied or vacant nonresidential buildings**: A description of the uses of the property with an approximate square footage breakdown for each use, such as office, retail, or warehouse.
4. For **nonresidential buildings with rented space**: A **rent roll** as of January of the current year and for each prior year under review. The rent roll must describe the entire property, including vacant and owner-occupied space. List the names of the commercial occupants, the amount of space occupied, and for rented space, the term of the lease and the annual rent. Sum the square footages and rents for the entire property. The current year rent roll is not required if the information is submitted before April 1.
5. For **leased nonresidential spaces**: Abstracts of leases in effect currently or during the period under review. Abstracts shall include the principal information from the clauses of the lease specifying the demised premises, permitted uses, term, rent and additional rent, shared expenses, services provided by the landlord, construction required by the tenant and options for renewal, extension or purchase. An abstract prepared for rent collection will usually be sufficient. Copies of the leases, including amendments, may be provided where no abstracts exist. Provide abstracts or leases for all nonresidential tenants. Disclose the existence of any business or family relationship between the landlord and tenant.
6. **If the applicant is not the owner of record**: An abstract or copy of the lease or other document that establishes eligibility to apply for correction of the assessment if it has not been previously provided to ARC or if it is a new or amended lease. The abstract shall contain the same information as is specified for space leases. Reproduce in full the clause authorizing the applicant to protest the assessment.
7. For **rental apartments**: A rent roll as of January of the current year.
8. For **Emergency Tenant Protection Act and rent-controlled buildings**, the most recent Annual Registration Summary (form RR-2S) filed with the New York State Division of Housing and Community Renewal.
9. For **cooperatives and condominiums**: The the original offering plan (project description and schedule of units) if not previously submitted to ARC, and the most recent amendment to the plan.
10. For cooperatives and condominiums with sponsor held units, a **rent-roll for the unsold units**.
11. For **cooperatives and condominiums**: The most recently completed financial statement statements for the years under review.
12. For all **properties with rental income**: Income and expense statements itemizing all sources of income and operating expenses for at least two years and for each year under review. The immediate past year statement need not be included if the information is submitted before June 1. Income must include any amount received from tenants or other users of the property, including reimbursements for utilities, repairs, taxes or other expenses, and payments for services such as parking or storage. Income received from and expenses paid to persons or entities related to the taxpayer must be separately identified.

13. If the property is used by its owner or lessee for operation of a **hotel, assisted living facility, adult home, health related facility or skilled nursing home**: An operating statement for each year under review but not less than two in total.

14. **Department stores, franchise restaurants and movie theaters**: Gross receipts for each year under review but not less than three years in total.

15. **Gasoline service stations**: Gallons sold for each year but not less than three in total.

16. If the **building was in the course of construction**, reconstruction or expansion during the years under review or during the prior two years, a copy of the permit application or certificate of occupancy and an itemized account of the costs of construction, including financing and other soft costs.

17. If there is a plan for amelioration of **environmental contamination** of the property or for correction of **structural defects or code violations** in the building, a copy of such plan.

18. If new debt was placed on the property during the years under review or in the past three years: A copy of the **mortgage bond and note**.

19. **If the property is under contract of sale, or has sold during the years under review or the prior two years**, a copy of the contract of sale and the closing statement, if one has been prepared. If listed for sale by brokers, provide a copy of the listing agreement.

20. **Note of issue**: If your requested assessments include *reductions* for roll years that began four or more calendar years prior to the current calendar year, attach a copy of a note of issue, with proof of service, that preserves your claim for those years. For example, if your conference date is in January 2006 and you request reductions for the years 1999/00 through 2006/07, you will need a note of issue that preserves 1999/00, 2000/01, 2001/02. Under the calendar stipulation in use for those years, a note of issue for 1999/00 would be sufficient for all three years. In addition, you will need a separate note of issue for 2002/03, which is not covered by the calendar stipulation formerly in use.

21. **Substitution of attorneys**: If your requested assessments include reductions for years where your firm was not the original attorney of record, or if there are pending proceedings for years where your client was represented by another attorney, even if no reduction is sought, supply a copy of a stipulation of substitution that is signed by the outgoing attorney.

22. **Stipulation of discontinuance**: If the County records indicate that a proceeding is pending for a year that has been discontinued, supply a copy of the stipulation of discontinuance. If a prior ARC or County Attorney settlement required that proceedings be discontinued or that no proceeding be commenced, ARC will not make an offer of settlement for subsequent years if proceedings are still pending for the years covered by the prior settlement. Provide an original signed stipulation to discontinue such proceedings. You may also provide a stipulation discontinuing proceedings for which no reduction is sought. ARC will forward the original stipulation to the County Attorney.

23. **Other information**. List any other information submitted, including information specifically requested by ARC and other information which you want ARC to consider.

Prior submission. Indicate the date of a prior submission to ARC or the County Attorney's office and the period that was covered by that submission if the years involved are still unresolved. You need not resubmit information previously provided, such as abstracts or copies of leases that are still in effect and that have not been amended. You do need to update the answers to the questions in the Property Information section based on current information from your client and provide additional income and expense statements, rent rolls and lease abstracts for periods that were not covered in the prior submission.

GENERAL INSTRUCTIONS

Submit complete information packages on or before the due date to:

Assessment Review Commission
1 West Street, Room 365
Mineola, NY 11501

If you use form AR 20 as a cover for each package, the information will be delivered to the proper person at ARC. Do not address it to any specific individual. Additional cover letters are unnecessary. If you want a receipt, complete form AR 15 by listing the first lot of each information package submitted. Please do not request stamped copies of letters.

For additional information consult the material available on ARC's web page, which may be accessed from the County's website: **www.nassaucountyny.gov**

You may download the AR 20 and other forms in MS Word or PDF versions from the web page.

ARC contact information:

General information	516-571-1183
E-mail	ARCcommercial@nassaucountyny.gov
Commercial appraisal	Mary Marrisaël 516-571-6659
Legal	Deputy County Attorney Loren Schindler 516-571-1181